

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
MEDFORD DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

JIM L. SESMA; LAURA D. SESMA; CORAL SKIES ENTERPRISES; RED SUNSET ENTERPRISES; OREGON DEPARTMENT OF REVENUE; and JACKSON COUNTY, OREGON,

Defendants.

Case No. 1:19-cv-01581-MC

**STIPULATED JUDGMENT AND
ORDER OF SALE**

Pursuant to the stipulation between the United States and Defendants Jim and Laura Sesma (ECF No. 34) and for good cause shown, it is ORDERED that the stipulation between the United States and the Sesmas is GRANTED. It is FURTHER ORDERED:

1. Judgment is entered against Defendants Jim and Laura Sesma in favor of the United States on Count I of the complaint for the joint income tax assessments against them for 2006 and 2008. Specifically, the judgment amount is \$340,833.39 as of July 31, 2023, which has accrued interest and other additions to tax since that date. The judgment amount will accrue interest in accordance with 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621 beginning on the date judgment is entered in this case.

2. Judgment is entered against Defendant Jim Sesma in favor of the United States on Count II in the Complaint for penalties assessed against him under 26 U.S.C. § 6702 for tax years 2003-2006 and 2009-2010. Specifically, the judgment amount is \$142,457.33 as of July 31, 2023, which has accrued interest and other additions to tax since that date. The judgment amount will accrue interest in accordance with 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621 beginning on the date judgment is entered in this case.

3. Judgment is entered against Defendant Laura Sesma in favor of the United States on Count III in the Complaint for penalties assessed against her under 26 U.S.C. § 6702 for tax years 2009-2010. Specifically, the judgment amount is \$71,348.89 as of July 31, 2023, which has accrued interest and other additions to tax since that date. The judgment amount will accrue interest in accordance with 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621 beginning on the date judgment is entered in this case.

4. The United States has valid tax liens against Jim and Laura Sesma for the taxes described in ¶¶ 1-3. These liens attach to all property and rights to property owned by the Sesmas including the real property located at 7888 Redthorne Rd., Rogue River, Oregon 97537 (“Subject Property”).

5. Pursuant to 26 U.S.C. § 7403, the United States is entitled to foreclose its liens against the Subject Property to apply the proceeds to the judgment amounts against the Sesmas.

6. The parties agree to the entry of the attached Proposed Order of Foreclosure and Decree of Sale.

7. The parties will bear their own fees and costs.

FINAL JUDGMENT IS HEREBY ENTERED AS SET FORTH ABOVE

Submitted on September 12, 2023 by:

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Alexander E. Stevko
ALEXANDER STEVKO
Trial Attorney, Tax Division
Counsel for the United States

Dated this 12th day of September, 2023.

s/Michael J. McShane
Honorable Michael J. McShane
United States Magistrate Judge